IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 20TH NOVEMBER 2007 / 29TH KARTHIKA 1929

WP(C).No. 22323 of 2004(G)

PETITIONER:

ABDULLA, K.H., KONNAMKUDI VEEDU,
ERNAKULAM DISTRICT.

BY ADV. SRI.K.B.MUHAMED KUTTY

RESPONDENTS:
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1. THE ADDITIONAL SALES TAX OFFICER,
IST CIRCLE, PERUMBAVOOR.

2. THE DEPUTY TAHSILDAR (REVENUE RECOVERY)
TALUK OFFICE, KUNNATHUNAD, PERUMBAVOOR.

3. THE STATE OF KERALA, REPRESENTED BY
SECRETARY TO GOVERNMENT, TAXES DEPARTMENT
SECRETARIAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. PRADEEP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO: 22323/2004 G

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1 SERIES: COPIES OF THE DEMAND NOTICES FOR THE YEARS 1998-99, 1999-2000, 2000-2001 & 2001-2002 DT. 14/7/2004, 15/7/2004, 14/7/2004 AND 14/07/2004.

EXT.P2. COPY OF THE DEMAD NOTICE ISSUED BY THE R2 AGAINST THE COMPANY FOR THE YEARS 1998-99, 1999-2000, 2000-2001 AND 2001-2002 DT. 21/07/2003.

EXT.P3. COPY OF THE NOTICE DT. 5/3/2004 ISSUED BY THE APPELLATE TRIBUNAL, ADDITIONAL BENCH, ERNAKULAM.

EXT.P4. COPY OF THE CERTIFICATE INCORPORATION OF THE COMPANY DATED 22/11/95.

EXT.P5. COPY OF THE RELEVANT PAGES OF ARTICLE OF ASSOCIATION OF THE COMPANY (FIRST TWO PAGES) DT. 18/5/95.

RESPONDENT'S EXHIBITS **NIL.**

True copy

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C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 22323 of 2004

Dated, this the 20th day of November, 2007

J U D G M E N T

The issue raised is covered against the petitioner vide judgment in **Swapna Bone Meal Co.(P) Ltd.** Vs. **District Level Committee for Sales Tax Exemption**, reported in 2004(1) KLT 9, which is recently confirmed in writ appeal. Therefore, the challenge against recovery of arrears of tax is not tenable. This writ petition is, accordingly, dismissed.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg